

IN THE UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 3:12-cv-01261
	)	
TONEY FIELDS and TRUMEDIA	)	Judge Sharp
SHAW, individually and doing	)	
business as FIELDS MO' MONEY	)	Magistrate Judge Brown
TAXES,	)	
	)	
Defendants.	)	

**ORDER OF PERMANENT INJUNCTION**

This matter comes before the Court on the United States' Motion for Default Judgment. (Doc. # 7). The defendants, Toney Fields and Trumedia Shaw, individually and doing business as Fields Mo' Money Taxes were properly served and have failed to appear in this action. Entry of default was made against each defendant on January 25, 2013. (Doc. # 5). Having considered the motion, the file, and the applicable law, the Court makes the following findings of fact and conclusions of law and enters this permanent injunction against Toney Fields and Trumedia Shaw, individually and doing business as Fields Mo' Money Taxes.

The Court finds that Fields and Shaw have continually and repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695 and in other fraudulent conduct that substantially interferes with the administration of the internal revenue laws. 26 U.S.C. § 7407(b)(1)(A), (D). The Court further finds that injunctive relief is appropriate under 26 U.S.C. §

7407 to prevent Fields and Shaw, and anyone acting in concert with them, from further engaging in such conduct.

The Court further finds that because such conduct was continual and repeated, and because a narrower injunction would not be sufficient to prevent Fields's and Shaw's interference with the proper administration of the internal revenue laws, that Fields and Shaw should be enjoined from further acting as federal tax return preparers under 26 U.S.C. § 7407.

The Court further finds that Fields and Shaw engaged in conduct subject to penalty under 26 U.S.C. § 6701, and that injunctive relief is appropriate under 26 U.S.C. § 7408 to prevent Fields and Shaw, and anyone acting in concert with them, from further engaging in such conduct.

The Court further finds that Fields and Shaw engaged in conduct that interferes with the enforcement of the internal revenue laws. Therefore, the Court finds that injunctive relief is appropriate pursuant to 26 U.S.C. § 7402(a) to prevent recurrence of such conduct.

Based on the foregoing, **IT IS HEREBY ORDERED** that Defendant Toney Fields and Trumekia Shaw, and those persons in active concert or participation with them, are enjoined from directly or indirectly:

1. Acting as federal tax return preparers or requesting, assisting in, or directing the preparation or filing of federal tax returns, amended returns, or other related documents or forms for any person or entity other than themselves;
2. Engaging in any other activity subject to penalty under 26 U.S.C. §§ 6694, 6695, 6701, or any other penalty provision in the Internal Revenue Code, and;
3. Engaging in any conduct that substantially interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that defendants Fields and Shaw mail an executed copy of this injunction to all persons for whom they and/or Fields Mo' Money Taxes prepared a federal tax return or form since January 1, 2008. The mailings shall include a cover letter in a form either agreed to by counsel for the United States or approved by the Court, and shall not include any other documents or enclosures except those specifically mentioned therein. The defendants must mail the copies within 15 days of the date of this order and must, within 5 days thereafter, file with the Court a sworn certificate stating that they have complied with this requirement.

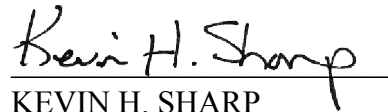
IT IS FURTHER ORDERED that defendants Fields and Shaw produce to counsel for the United States, within fifteen days of the Court's order, a list that identifies by name, social security number, address, e-mail address, telephone number and tax period(s) all persons for whom they prepared federal tax returns or claims for a refund for tax years beginning in 2008 and continuing through this litigation.

IT IS FURTHER ORDERED that defendants Fields and Shaw provide a copy of the Court's order to all of their principals, officers, managers, employees, and independent contractors within fifteen days of the Court's order. The defendants shall provide to counsel for the United States within 30 days a signed and dated acknowledgment of receipt of the Court's order for each person whom Fields and Shaw provided a copy of the Court's order.

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IT IS FURTHER ORDERED that the Court shall retain jurisdiction to enforce this injunction and the United States is permitted to engage in post-judgment discovery in accordance with the Federal Rules of Civil Procedure to ensure compliance with this permanent injunction.

IT IS SO ORDERED this 3<sup>rd</sup> day of October, 2020.

  
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KEVIN H. SHARP  
United States District Judge